

EVIDENCE OF TRANSFER OF CLAIM

TO: THE DEBTOR AND THE BANKRUPTCY COURT

For value received, the adequacy and sufficiency of which are hereby acknowledged, **BSI SA, Via Magatti 2, 6900 Lugano, Switzerland** ("Transferor") unconditionally and irrevocably transferred to **CREDITO EMILIANO S.P.A, REGGIO EMILIA as nominee of a client**, ("Transferee") all of its right, title, interest, claims and causes of action in and to or arising under or in connection with the portion of its claim (**Claim No. 555829.95**) relating to the securities with International Securities Identification Numbers listed on Schedule I hereto against Lehman Brothers Holdings, Inc. (the "Debtor"), Chapter 11 Case No.: 08-13555 (JMP) (Jointly Administered), United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court").

Transferor hereby waives any objection to the transfer of the claim to the Transferee on the books and records of the Debtor and the Bankruptcy Court and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Transferor acknowledges and understands, and hereby stipulates, that an order of the Bankruptcy Court may be entered without further notice to the Transferor regarding the transfer of the foregoing claim and recognizing the Transferee as the sole owner and holder of the claim. Transferor further directs the Debtor, the Bankruptcy Court and all other interested parties that all further notices relating to the claim, and all payments or distributions of money or property in respect of claim, shall be delivered or made to the Transferee.

IN WITNESS WHEREOF, this EVIDENCE OF TRANSFER OF CLAIM IS EXECUTED on

BSI SA

pm A. Di Napoli

Transferor

By:

Name:



CREDITO EMILIANO
SPA, REGGIO EMILIA

Transferee

By: _____

Name: **GIORGIO FERRARI**
CHAIRMAN OF THE BOARD
VIA EMILIA SAN PIETRO 4
42121 REGGIO EMILIA - ITALY

Title:

Title:

SCHEDULE I

Lehman Programs Securities related to Transferred Portion of Claim:

ISIN	Court Claim #	Date claim filed	Issuer	Number of Units or Currency and Nominal Amount
XS0200265709	555829.95		LEHMAN BROTHERS TREASURY	-32 '000-